

THE NEW GLOBAL MOBILITY PARADIGM

## WITH CONTRIBUTIONS FROM



Global Tax Network



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## INTRODUCTION

The COVID-19 pandemic continues to challenge what we know about human resources (HR), specifically in the management of global mobility programs. However, with the right partners, processes and technology, global mobility teams can not only survive but can fundamentally thrive and transform in this new environment. In this report, we look at questions around supporting these programs in harmony with challenges created or elevated by the pandemic. We look at the points business leaders should know about what their global mobility team is doing — and must do — moving forward. This report is intended to lay the groundwork for this transformation with core information critical to HR right now.

But first, a look at the past, present and future of global mobility during the international pandemic:

#### Where Have We Been?

In late 2019 into 2020, questions centered on employees getting stuck while on business travel or endangered during a natural or man-made disaster, raising serious internal alarms. As the pandemic widened, leaders started to question if their HR Information System (HRIS) accurately indicated where employees were working, both domestically and internationally. Through 2020, HR teams were consumed by requests for employees to care for ailing relatives or related needs in different U.S. states or across international borders.

Early 2021 saw HR buried in compliance flags from employees working where they did not have legal work authorization or in jurisdictions where their presence could create serious tax liabilities. By the middle of 2021, the outsourced relocation management company model was not able to secure timely temporary housing or immediate household goods moves given a broader strained supply chain.

#### Where Are We Now?

The new year is here, and executives are looking directly at HR to not only manage but solve pandemic-related global mobility concerns for the immediate and longterm. This is the time to look back on lessons learned to know what must be done moving forward. This moment is a brief pause to reflect, consolidate learnings and begin to institute a program for the future.

## **INTRODUCTION** (CONTINUED)

#### Where Are We Going?

Next up, HR needs practical but also compliant solutions for both employees and the business at large. Implementing domestic and global strategies with the right stakeholders; tracking this progress on an international scale; and documenting scalable experiences are all considerations HR is tasked to complete in 2022. Centralized HR-led approaches that quickly organize complex and accurate information will be necessary to make impactful decisions for people and the business in the years ahead.

In the pages ahead, we look to support the development of solutions by taking a pulse of the key understandings around various global mobility topics. First, we look at immigration concepts that will drive the toughest conversations in the coming year. We then turn to hybrid and remote work considerations that are important to business continuity around the world. And lastly, we explore tax and relocation challenges with our partners Global Tax Network (GTN) and Odyssey Relocation.

This report is intended to be a durable and quick read to help HR leaders take the next step in their global mobility journey. While certainly not exhaustive, the report aims to be targeted and covers critical considerations for global mobility programs, both large and small.

## **ENVOY GLOBAL:** THE FUTURE OF IMMIGRATION BASED ON WHAT WE'VE LEARNED SINCE MARCH 2020

The global business immigration environment is constantly shifting with political and economic trends. However, the structural and cultural changes of recent years have created an entirely new landscape for immigration and global mobility that businesses and individuals must now navigate.



The recent regulatory and policy changes enacted by governments around the world show that aspects of immigration policy can be changed rapidly and with little warning. Layered on top of this uncertainty is a global pandemic that began in early 2020. COVID-19 forced businesses to completely reevaluate many key facets of their operations, including global mobility programs.



These combined events have transformed the global immigration landscape. The lessons of recent years provide businesses with a roadmap to reshape their global mobility programs to meet current challenges and prepare for those to come.

## THE SHIFTING BUSINESS IMMIGRATION LANDSCAPE

The COVID-19 pandemic certainly caused unanticipated transformations to the immigration and global mobility landscape, but it also accelerated trends that had been manifesting in the global political environment during the pre-pandemic era. As the pandemic wanes – or at the very least, becomes part of the new normal – the business community is left to speculate which pandemic-era trends will become permanent and which will fall by the wayside.

A decade ago, the global business immigration landscape was relatively stagnant. Protectionist policy changes enacted by new governments would occasionally pose some uncertainty for businesses and individuals, but government immigration processing was largely reliable. Some countries maintained a manual and paper-driven process, while others, such as Australia and the U.K., started to implement more digital processing.

Nevertheless, businesses could employ the services of immigration law firms or global mobility companies and expect reasonable timelines for sponsoring foreign national candidates or transferring employees to offices overseas or client sites to execute projects.

Furthermore, the major destinations for foreign talent had remained consistent since the 1990s, with companies sending talent to destinations in North America, Europe, Latin America, the APAC region, Africa and the Middle East. Additionally, global business travel grew exponentially and thrived for decades as transportation became easier and more efficient.

This status quo was disrupted significantly in the last five years by both the COVID-19 pandemic and the political uncertainty of governments around the world.

In the U.S., sudden and consequential policy changes enacted by the Trump administration began disrupting the immigration environment starting in 2017. The business community was able to adapt to these changes, but the fog of uncertainty was only furthered when the Biden administration revoked many of the Trump-era policies as swiftly as they were enacted.

## THE SHIFTING BUSINESS IMMIGRATION LANDSCAPE

In the EU, Brexit shocked the immigration landscape in 2016. The ramifications of Brexit are only now starting to impact business immigration and global mobility in the EU. In Canada, the government has taken a vastly different approach to immigration by continuing to welcome immigrants through various programs. The Canadian government has made it a goal to welcome over 400,000 immigrants in 2022.

The COVID-19 pandemic added greater complexity to the uncertainty caused by changing political agendas. Travel restrictions caused global business travel to plummet in 2020, and the initial lockdowns imposed by world governments forced many businesses to shift their operations to remote work.

Although travel restrictions and lockdown policies have eased in the last year, some of the pandemic-era trends have continued. Companies that operated fully from the office prior to the pandemic now offer permanent remote or hybrid work options, and the return of global business travel grew at a much slower rate than anticipated in 2021.<sup>1</sup> Even prior to the pandemic, remote work was growing thanks to technology. But the necessity of its adoption during the pandemic upended long-held conventions.

As a result, the expansion of remote and hybrid work will create a more distributed workforce and greater access to high-skilled talent worldwide. Moreover, pandemic-era innovations in communication technology platforms have created additional options for companies assessing the future of their global business travel operations.

Governments therefore have added motivation to expedite their move toward digital processing, and this trend of world governments digitizing their immigration processes will largely benefit businesses and individuals.

Overall, the COVID-19 pandemic and the last five years of government policymaking has upended any notion of business as usual and shown that uncertainty is the new normal. Therefore, the business community must make adaptability its new normal.

<sup>1</sup> https://www.gbta.org/blog/from-setback-to-surge-business-travel-expected-to-fully-recover-by-2024/

#### REPOSITION YOUR GLOBAL MOBILITY PROGRAM FOR THE FUTURE

The trendlines of business immigration and global mobility are moving toward an era of innovation and versatility. Immigration and HR software companies have participated in this wave of innovation, and new technologies, processes and services are available for businesses managing a global workforce. HR and global mobility teams can incorporate these services into a global mobility strategy for their organization to confront the evolving landscape.

Here are some practice pointers for HR and global mobility teams adjusting to the new global mobility paradigm:

## 1. Leverage immigration technology platforms in conjunction with HR Information Systems (HRIS) to track, manage and organize your global mobility program.

- Maintain secure and accessible data of your foreign national workforce in a single source of truth.
- Streamline your organization's immigration processes and remove manual and duplicative work.
- Create clear lines of communication between employees, their manager and immigration counsel with visibility for HR and global mobility teams.
- Harness your data as a tool to make informed decisions as the world continues to evolve

## 2. Communicate with your immigration counsel to stay updated on changes to immigration policies, rules and regulations.

- U.S. Citizenship and Immigration Services (USCIS) and other immigration-related government agencies in the U.S. and around the world regularly enact policy changes that may impact your internal processes and foreign national workforce.
- Immigration counsel can provide guidance to adjust your program's internal processes.
- Harness your data as a tool to make informed decisions as the world continues to evolve.

#### 3. Prepare your global mobility program for the expansion of remote and hybrid work.

- A remote or hybrid workforce will require additional management to ensure your employees follow all rules and regulations relevant to the area in which they work.
- Ensure your foreign national employees working fully or partially remote adhere to government requirements, specifically LCA compliance for H-1B, H-1B1 and E-3 employees in the U.S. and any potential impact on an employee's ongoing green card process.

#### 4. Implement new policies for global business travel.

- Reassess the reasons and costs behind past global business travel.
- Determine if some travel can be replaced by remote video conferencing.
- Establish processes to ensure future global business travel plans consider country-specific restrictions and requirements related to COVID-19, the U.S. and any potential impact on an employee's ongoing green card process.

#### REPOSITION YOUR GLOBAL MOBILITY PROGRAM FOR THE FUTURE

Changes to the immigration landscape are inevitable. As such, HR and global mobility teams must be nimble to sudden shifts in the immigration environment and prepare to adopt new policies and practices when adjustments are required.

Businesses can leverage the tools available to them – principally new technologies and services – to ensure their global mobility programs thrive in the new age of immigration.

### **Envoy Global: The Future of Hybrid Work**

The onset of the COVID-19 pandemic in the early months of 2020 forced many businesses and employees to shift temporarily to remote operations. With recent developments to mitigate the pandemic – including the widespread availability of vaccines – businesses can now reconsider the future of their work operations.

Some businesses have opted to return to the office full-time, while others now offer fully remote work as an option for their employees.<sup>2</sup> As a middle ground, some businesses have established hybrid work options, meaning employees split their time between working remotely and in the office.

#### The Growth of Hybrid and Remote Work

The future of work is now. The pandemic has upended traditional mindsets about where and how employees work.

A September 2021 Gallup poll found that 25% of full-time U.S. employees work exclusively remotely, and 20% work from home at least part of the time.<sup>3</sup> However, of the individuals that work fully or partially remote, 54% said they would prefer to have a hybrid work system. This trend toward hybrid work will likely continue in the coming years.

of higher growth companies reported higher productivity levels as a result of hybrid works of full-time U.S employees work exclusively remotely

Organizations benefit from remote and hybrid work as well. A survey conducted by HSBC highlighted the benefits of hybrid work for businesses, finding that 77% of higher-growth companies reported higher productivity levels as a result of hybrid work, and 66% of companies said offering hybrid work would help them expand into new markets.<sup>4</sup>

2 https://www.forbes.com/sites/forbestechcouncil/2021/02/05/why-remote-work-is-here-to-stay/?sh=6f940e611ec2

- 3 <u>https://news.gallup.com/poll/355907/remote-work-persisting-trending-permanent.aspx</u>
- 4 https://www.business.hsbc.com/en-gb/insights/growing-my-business/why-hybrid-working-is-good-for-business

#### PREPARING YOUR GLOBAL MOBILITY PROGRAM FOR HYBRID AND REMOTE WORK

The future of hybrid and remote work will impact various operations within businesses, including global mobility programs. HR and global mobility teams will be tasked with making operational adjustments for hybrid and remote work for foreign national employees beyond the state-by-state tax management issues that have spiked when managing domestic employees.

Here are five practice pointers for HR and global mobility teams to consider for adjusting to hybrid work:

- 1. Take steps to keep your organization compliant with relevant laws and regulations.
  - U.S.-based employees in H-1B, E-3 or H-1B1 status who work partially from home may require a new LCA, or updates to their Public Access File (PAF), to reflect their home as a work location.
  - Some U.S.-based foreign national employees may require an amendment to be filed with USCIS to ensure compliance when working partially from home.
    - Develop a remote policy for your company's I-9 process to follow USCIS guidelines.
  - Some U.S.-based foreign national employees with existing/pending green card processes may require a new PERM application or AOS port application to ensure government compliance.
    - Consult with your immigration counsel on the specific actions that need to be taken.
  - In certain countries in the EU and elsewhere, employees working partially in the office may need to consider immigration regulations to avoid working illegally in another country.

## 2. Ensure your organization has comprehensive Duty of Care provisions to keep employees safe, wherever they may be located.

- Store Duty of Care documentation digitally and in a place where it can be easily accessed by managers, HR teams and affected employees.
- Check with vendors to make sure they can offer remote support to hybrid employees and can respond effectively to an emergency.
- Make sure communication practices do not leave any hybrid or remote employees out of the loop.

## 3. Promote your company's hybrid work offerings to foreign national employees and leverage it to expand to new regions and sources of labor.

- Popularity of hybrid work will help attract high-skilled foreign talent to your company.
- Establish clear guidance on the hybrid work policies of the company for foreign national candidates.
- Hybrid work may allow businesses to cut some office-related costs, thus allowing opportunities to open additional offices in new regions and provide wider access to a highly skilled workforce.

#### PREPARING YOUR GLOBAL MOBILITY PROGRAM FOR HYBRID AND REMOTE WORK

## 4. Maintain secure lines of communication with employees and internal and external stakeholders.

- Leverage immigration technology platforms to ensure all sensitive case, employee and company information required for immigration matters are stored securely but can be easily accessed by relevant stakeholders.
- Consider integrating your immigration technology platform with your HRIS and other systems to allow the systems to proactively identify potential compliance issues that may result from changes to employee locations, titles and salaries.
- Consider using newsletters or an intranet to keep foreign national employees and their managers regularly updated on changes to immigration policies that may affect them.
- Ensure your immigration counsel and vendors involved in the immigration process maintain secure means of communication with foreign national employees and their managers to protect against the exposure of sensitive PII data that the communications may contain.

## 5. Consult regularly with immigration counsel to maintain awareness of changing immigration rules and regulations.

- USCIS and other immigration-related government agencies are still playing catch-up with the expansion of hybrid and remote work.
- Maintain regular communication with your company's immigration counsel for legal guidance.

Remote and hybrid work are here to stay. As such, HR and global mobility teams must adjust accordingly to support the most highly distributed workforce in history. The operational and administrative challenges presented by this future of work are achievable, as laid out by the above practice pointers.

More importantly though, the adoption of remote and hybrid work policies offers boundless opportunities for companies to expand into new business markets and extend to new sources of talent.

#### GLOBAL TAX NETWORK: THE FUTURE OF TAX COMPLIANCE

With the slow return of traditional mobility scenarios and business travel, we are expecting to continue to see a trend towards non-traditional mobility scenarios including remote work, commuter, and hybrid models, as well as virtual assignments.

As more employers offer remote work flexibility as a recruiting and retention tool and to provide a better work-life experience for employees, now more than ever, a collaborative approach across functions including recruiting, HR, payroll, corporate tax, and business leaders will be a key to implementing policy enhancements and strategy. Tax compliance will be an important consideration during the process.

Many of these scenarios require tracking and reporting in multiple jurisdictions. This increased complexity can cause a strain on current systems including payroll systems. With an increased likelihood of tax enforcement from various jurisdictions, it is imperative that reporting and withholding is done correctly for mobile and remote workforces. This requires collaboration to address system limitations in the policy design phase, and often includes the need for technology enhancements to track, identify, and report properly.

#### What Has the Pandemic Taught Us?

Companies must understand what it takes to be compliant. The pandemic didn't lead to the invention of remote working, but it did propel the trend. "Work from anywhere" won't replace other forms of mobile employment, but its prevalence means that companies must scrutinize their policies for risk and tax compliance. The effort should include identifying internal and external resources for dealing with the complexities.

Post-pandemic, the percentage of remote workers may decrease, but it will likely remain a large portion of the workforce. Companies will have to take into consideration whether or not they will allow remote work on a permanent or temporary basis, if they will allow employees to truly work from anywhere, and what virtual assignments might look like for their business.

Because registration with tax jurisdictions may be required, robust documentation for what is going on in every country will be essential. This includes who's there, what they're doing, and the need to report to authorities.

Countries will likely initiate more audits and require companies to be more compliant. They are increasing data sharing between government agencies such as immigration and tax as well as increasing data sharing from country-to-country. However, increased data sharing can intersect with data privacy regulations. For instance, accessing sensitive information on employees in a country where you shouldn't be, could break GDPR rules. Companies need to understand if they have protections for employees around how and what records are being accessed.

Historically, companies could rely on internal systems to locate their employees who were working outside of their home location. However, with a multitude of flexible work arrangements, it makes it more difficult to know where employees are located and as such, the focus on duty of care is even more important. The action not only includes ensuring the health, safety, and well-being of employees, but also includes helping employees understand and achieve tax compliance requirements.

#### New Considerations for Organizations Based on Having a More Globally Distributed Workforce

Global mobility can have a large role in supporting sustainability efforts by developing policies that incorporate your organization's goals. One way is by tracking and understanding the need for travel. Business travel tracking tools not only help with compliance obligations, but they can also provide for calculation of your carbon footprint.

With the rise in remote workforces, companies are looking for additional solutions for reporting obligations in locations where they may not have a legal entity or have limited resources. A Professional Employer Organization (PEO) takes on many of the administrative duties and reporting obligations, but it does require the employer to have a business registration in the jurisdiction where the employee is located. Another option is a Global Employment Organization (GEO) which has many of the same features as a PEO. With a GEO, the company does not require a business registration in the jurisdiction. The GEO becomes the employer of record and takes on many functions such as HR support, payroll obligations, and insurance.

Setting up a legal entity or the use of a GEO or PEO could have its pros and cons. Including the corporate tax and legal team will be important when considering alternative structures.

#### What's the Prediction for the Future of Global Mobility?

International governments will continue to increase communication efforts between jurisdictions and as the travel industry inches toward technology solutions like digital passports, health passports, invitation letters, and proof of social security status to work in a new country, governments will identify mobile employee tax violations more swiftly than before. With an increased likelihood of tax enforcement from various jurisdictions, it is imperative that reporting and withholding is done correctly for mobile workforces.

Historically, taxation of compensation arises in the location where the employee is physically performing services. However, as employees can do many jobs anywhere, governments are increasingly looking at who is benefiting from the work being performed versus where the work is performed. As such, we may see a push for a change in compensation sourcing rules from country to country. Similarly, in the U.S., a number of states have Convenience of Employer rules which have been in effect for some time. This means that the state in which an employee's primary office is located will require payroll and tax withholding even if the employee chooses, for their own benefit, to live and work remotely from another state. This may lead to double taxation and states will be forced to come to an agreement on compensation sourcing and the right of taxation.

The future of tax compliance globally is a shift from self-prepared individual income tax returns to a more automated process. For years, many countries have already made significant advances in tax automation. From a U.S. perspective, the tax return will be here for some time yet due to the complexity of the tax code and other constraints.

With the shift to automated tax compliance comes a larger focus on employer and third-party (e.g., banks and financial institutions) reporting. Full or partial pre-filling of individual tax returns will be more prevalent and tax authorities will need to rely on payroll reporting from the employer. As such, we expect additional audits of this reporting given this trend. Automation and technology are the keys to a successful mobile workforce.

Over the last two years, everybody has had to be flexible in one way or another, both in their professional and personal lives. This is a taught skill (meaning, someone is not born with it) and everyone has been forced to flex this skill more than ever.

This change translates into companies changing the way they do mobility; whether it's in their policies, exception processes and communication styles. For some companies, it's changing their overall philosophy of mobility.

We are seeing more employee-initiated moves than we ever have in the past while finding ourselves in one of the toughest job markets any of us have ever seen. This has shifted the control paradigm from favoring employers to favoring the employees and job candidates.

Meaning, if companies aren't adapting to the changing times (i.e., being flexible), candidates will just move to the next option, making talent acquisition and retention extremely competitive. Including mobility in those talent acquisition and retention plans is crucial to ensure that you're meeting the needs of the relocating employees and assignees.

#### **Lessons From the Pandemic**

One of the most important lessons learned from the pandemic is that no matter how much effort is put into planning for the future, the world can be flipped upside down in the blink of an eye.

What companies and employees used to think was important to individuals in 2019 is completely different than what's important to people today. Employee and corporate needs have changed overnight.

For the first time, mobility has a real opportunity to be seen as a core strategic offering for an organization, but not all the tools exist yet to meet this demand.

Our industry needs to adapt or be we will become as relevant as Blockbuster Video or Kodak.



#### New Considerations for Organizations Based on Having a More Globally Distributed Workforce

- Sustainability is gaining steam, especially among the early career work force. We foresee companies rolling out "green policies" which focus on a minimal carbon footprint and engaging sustainably focused suppliers and services (i.e., discard and donate, virtual rental tours). We would also anticipate heightened greenwashing, so it will be important for the RMCs supply chain to be able to measure and report out on sustainability efforts.
- 2. Companies will encourage mobility programs to provide more "soft support" focused on holistic employee wellbeing and self-care gym memberships, massages, healthy meal kits, meditation apps, house cleaning, food delivery, charitable donation opportunities.
- 3. Business initiatives are shifting focus to inclusion and diversity.
  - a. Interest in using diverse owned suppliers will be reignited.
  - **b.** Mobility departments should proactively look at their policies and identify areas of exclusion (Homeownership helps build generational wealth why do renters get different benefits that perpetuate the cycle?).
- 4. Remote working needs. If your organization has offered free meals, snacks, coffee, etc. for those working in the office but now your offices have closed, consider offering reimbursement for snacks, meals, coffee or even internet for your remote employees for a few months. Given that you're saving money by not having employees in the office, offering this kind of temporary benefit can really help with employee morale.
  - a. Another way to support employees working remotely, even for a temporary amount of time, is ensuring they have a proper working setup at home and if they don't, supporting them by reimbursing for the proper equipment will help their efficiency, and their ability to work properly and safely (think ergonomics).
- **5.** Intentional employee recognition is essential.

#### **Prediction For the Future of Global Mobility**

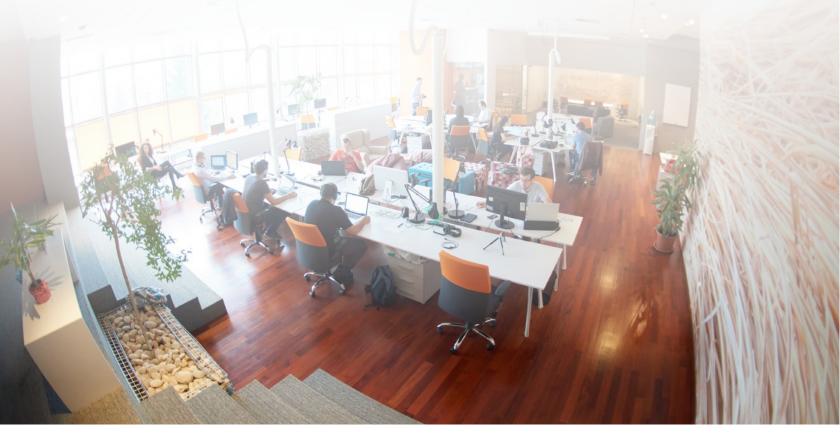
There will always be a need for relocation. However, the future may hold fewer permanent moves and more rotations and assignments. For several years prior to the pandemic, the industry was seeing a decreasing number of assignments year-over-year. This was due to costs, desirability and the drive for hiring globally (globalization).

Now, many people have shifted their desire for permanent relocation and companies are finding more of a need for temporary assignments to complete projects, launch in new locations, etc. Things may slowly return to "normal", but the world has seen that large populations of remote work is possible. It's difficult to predict how people will react to returning to an office environment.

Companies that are moving to a "remote first program" still envision a need for mobility support. Rather than traditional tiered or core-flex policies, Odyssey Relocation anticipates a shift to programspecific policies designed to meet the specific objectives for a program (de-locations, intern programs, college grad new hires, high potential employee rotational programs and international assignments to support training and company culture and collaboration).

With the war for talent and Great Resignation, recruiters will be more entrenched in mobility needing to use the program as a recruitment tool.

Employees still want and expect their employers to offer international opportunities, particularly the younger workforce.



## CONCLUSION

How accurate is it to say that core components of global mobility – immigration, tax and relocation – changed during the COVID-19 pandemic? In this report, we suggest this assertion is not only accurate but fairly cliché by now, as adaptation to changing circumstances has taken new forms every day during the modern pandemic years.

What is clearly new is the need for mobility programs to be better positioned long-term in responding to new rhythms for both domestic and global people movement. These rhythms speak to themes of tighter internal and external partnership requirements; automating processes that have traditionally been manual; and fine-tuning policy elements in more rapid sprints instead of marathons. Mastering these general rhythms in customized ways for an organization promises not only quick wins but long-term growth.

The question we asked at the start of our research was: what is the future of the global mobility industry based on lessons learned since late 2019? As we assembled insights from GTN, Odyssey Relocation and from our own team at Envoy Global, we noticed key patterns between the fields of expertise focused on by all three. New patterns of both intersection and division, especially with global remote work and new employee-centered talent requirements, for example, raise even basic questions of where to begin.

The question we close on is: what starts, stops and continues in global mobility programs? As a service partner, we observe challenges and opportunities across the world for global mobility. For in-house teams analyzing where to start, the answer must come by thinking not only about what worked (and didn't) in the last two plus years, but what could work? What should be tried instead? And lastly, what must disappear from the usual tactics?

The only thing constant is change. Perhaps all we really know with certainty in global mobility is this: buckle up, again and again.



## ABOUT GLOBAL TAX NETWORK

Global Tax Network (GTN) is a professional services firm focused exclusively on providing mobility tax consulting and compliance. Founded in 2000, GTN helps corporate mobility program managers and mobile employees navigate cross-border tax complexities and manage their risks in over 140 countries. They provide services and support for companies with a mobile workforce including expatriates, foreign nationals, business travelers (both international and domestic), remote workers, and permanent transfers.



## **ABOUT ODYSSEY RELOCATION**

Odyssey Relocation is a leading provider of customer-centric domestic and global mobility solutions for corporations seeking a customized service partnership and relocation program aligned with their business objectives. Odyssey has established a stand-alone reputation for delivering an elite level of service with its longstanding experience providing quality-driven, performance-based relocation services by a team of seasoned professionals.

# **COVOY**

Founded in 1998, Envoy is a global immigration services provider offering the only immigration management platform that makes it seamless for companies to hire and manage an international workforce. By combining top-notch legal teams—for both inbound and non-U.S. immigration—and proprietary technology, Envoy empowers companies to acquire the best talent regardless of where they live, while simultaneously managing their entire global workforce and enabling employees to take advantage of business opportunities around the globe. Envoy serves over 1,000 customers ranging from high-growth startups to Fortune 50 corporations.

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Envoy is pleased to provide you this information, which was prepared in collaboration with Yvonne Toy, who is a Founding Partner at Corporate Immigration Partners (CIP), one of the two independent U.S. law firms Envoy exclusively works with on the Envoy Platform (the "U.S. Law Firms"), and Sophy King, who is the Interim President, Global at Envoy Global.

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